

**BOARD OF TRUSTEES  
CARSON CITY SCHOOL DISTRICT**

**POLICY No. 611  
FINANCES**

**PETTY CASH**

The Board of Trustees recognizes the convenience a petty cash fund (or imprest account) affords in the day-to-day operation of a school district, and that proper controls are necessary for the management of such funds. The Board of Trustees therefore, authorizes the establishment of petty cash in the care of each site administrator.

Each site will be authorized petty cash in the amount of \$100.00 for the reimbursement of small expenditures that may arise during the month. To be considered for petty cash reimbursement, the expenditure must conform to school district policy, NRS regulation, GAAP, and all other rules, laws and regulations regarding expenditure of school district funds.

Each site will reconcile and request reimbursement for petty cash disbursements on the last day of each month. A copy of the reconciliation, complete with the site administrator's signature, shall be submitted to the Fiscal Services Department no later than the 15<sup>th</sup> of the following month.

Replenishment of a petty cash account can occur more than once per month if necessary.

Adopted: August 21, 1979  
Revised: June 26, 2001  
February 12, 2013